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Financing the United Nations Operation in Burundi

Financing of the United Nations Operation in Burundi: donation of assets

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered an advance copy of the report on the financing of the United Nations Operation in Burundi (ONUB) (A/61/771).

2. The Advisory Committee notes that the mandate of ONUB was established by the Security Council in its resolution 1545 (2004). By its resolution 1692 (2006), the Council decided to extend the mandate of ONUB until 31 December 2006 and welcomed the intention of the Secretary-General to establish, at the end of that period, the United Nations Integrated Office in Burundi (BINUB). On 1 January 2007, ONUB commenced its administrative liquidation, including the process of the disposition of its assets, which is expected to be completed by 30 June.

II. Background

3. The report of the Secretary-General notes that regulation 5.14 (e) of the Financial Regulations and Rules of the United Nations stipulates that any assets which have been installed in a country and which, if dismantled, would set back the rehabilitation of that country shall be provided to the duly recognized Government of that country in return for compensation in a form to be agreed by the Organization and the Government. The regulation refers in particular to airfield installations and equipment, buildings, bridges and mine-clearing equipment. Where such assets cannot be disposed of in that manner or otherwise, they are to be contributed free of charge to the Government of the country concerned. Such contributions require the prior approval of the General Assembly.

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4. The Advisory Committee notes that ONUB has identified for donation to the Government of Burundi, on a free-of-charge basis, assets with an inventory value of $2,799,400 and a residual value of $1,726,300. This represents 5.1 per cent of the total inventory value of the Operation's assets, which amounts to $55,253,300. The assets earmarked for donation to the Government of Burundi comprise prefabricated buildings, generators, fuel tanks, water and septic tanks and accommodation equipment. The report of the Secretary-General notes that the cost of dismantling, refurbishing, packing and shipping would be uneconomical, especially since ONUB is landlocked.

5. The report summarizes the individual values of the asset groups proposed for donation, as follows:

(Thousands of United States dollars)

Category	*Inventory value*	*Residual value as at 15 February 2007*
Prefabricated buildings	2 222.9	1 380.6
Generators	188.5	144.2
Fuel tanks	11.5	7.4
Water and septic tanks	129.5	67.8
Accommodation equipment	192.8	102.4
Miscellaneous equipment (electrical panels)	54.2	23.9
Total	**2 799.4**	**1 726.3**

6. The Advisory Committee notes from the report of the Secretary-General that the ONUB asset disposal plan is under implementation and that further information will be provided in the context of the final disposition of assets upon completion of the Operation's administrative liquidation.

III. Conclusion

7. The action to be taken by the General Assembly at its sixty-first session in connection with the financing of ONUB is indicated in paragraph 6 of the report of the Secretary-General. **The Advisory Committee recommends that the General Assembly approve the donation of assets with an inventory value of $2,799,400 and a corresponding residual value of $1,726,300 to the Government of Burundi on a free-of-charge basis.**